

Mpumalanga: Victor Khanye(MP311) - Table A1 Budget Summary for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
Financial Performance										
Property rates	-	-	-	27 418	27 418	27 418	26 613	31 823	35 102	40 544
Service charges	-	-	-	88 729	88 729	88 729	100 877	148 043	166 756	184 091
Investment revenue	-	-	-	839	839	839	1 120	-	-	-
Transfers recognised - operational	-	-	-	41 266	41 266	41 266	67 330	-	-	-
Other own revenue	-	-	-	27 868	27 868	27 868	44 902	38 964	40 733	41 688
Total Revenue (excluding capital transfers and contributions)	-	-	-	186 120	186 120	186 120	240 842	218 830	242 591	266 323
Employee costs	-	-	-	34 377	34 377	34 377	35 737	62 720	68 670	75 313
Remuneration of councillors	-	-	-	5 270	5 270	5 270	4 180	5 929	6 404	6 916
Depreciation & asset impairment	-	-	-	3 169	3 169	3 169	36 402	-	-	-
Finance charges	-	-	-	3 435	3 435	3 435	1 906	4 392	4 139	4 201
Materials and bulk purchases	-	-	-	53 798	53 798	53 798	45 529	63 815	75 541	85 501
Transfers and grants	-	-	-	208	208	208	3 493	-	-	-
Other expenditure	-	-	-	88 248	88 248	88 248	112 664	110 929	115 747	124 741
Total Expenditure	-	-	-	188 506	188 506	188 506	239 911	247 785	270 502	296 671
Surplus/(Deficit)	-	-	-	(2 386)	(2 386)	(2 386)	932	(28 955)	(27 911)	(30 348)
Transfers recognised - capital	-	-	-	1 200	1 200	1 200	0	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	896	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	-	(1 186)	(1 186)	(1 186)	932	(28 058)	(27 911)	(30 348)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	-	(1 186)	(1 186)	(1 186)	932	(28 058)	(27 911)	(30 348)
Capital expenditure & funds sources										
Capital expenditure	-	-	-	38 203	38 203	38 203	17 904	-	-	-
Transfers recognised - capital	-	-	-	37 462	37 462	37 462	14 689	-	-	-
Public contributions & donations	-	-	-	741	741	741	500	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	-	-	38 203	38 203	38 203	15 189	-	-	-
Financial position										
Total current assets	-	-	-	-	-	-	-	49 001	53 909	51 050
Total non current assets	-	-	-	-	-	-	-	626 741	623 892	628 853
Total current liabilities	-	-	-	-	-	-	-	27 550	27 469	27 389
Total non current liabilities	-	-	-	-	-	-	-	33 927	35 927	37 927
Community wealth/Equity	-	-	-	-	-	-	-	614 264	614 405	614 587
Cash flows										
Net cash from (used) operating	27 702	-	14 012	91 561	91 561	91 561	(8 969)	1 147	221	263
Net cash from (used) investing	-	-	-	762	762	762	-	(896)	-	-
Net cash from (used) financing	-	-	(946)	-	-	-	-	(213)	(81)	(81)
Cash/cash equivalents at the year end	27 702	-	24 197	92 323	92 323	92 323	15 227	38	179	361
Cash backing/surplus reconciliation										
Cash and investments available	-	-	-	-	-	-	-	12 500	12 500	12 500
Application of cash and investments	7 495	4 927	14 326	10 000	10 000	10 000	10 000	(5 712)	(14 018)	(11 973)
Balance - surplus (shortfall)	(7 495)	(4 927)	(14 326)	(10 000)	(10 000)	(10 000)	(10 000)	18 212	26 518	24 473
Asset management										
Asset register summary (WDV)	-	-	-	38 203	38 203	38 203	17 904	611 862	616 485	623 480
Depreciation & asset impairment	-	-	-	3 169	3 169	3 169	36 402	-	-	-
Renewal of Existing Assets	-	-	-	9 400	9 400	9 400	-	-	-	-
Repairs and Maintenance	6 523	9 166	12 530	11 619	12 288	12 288	12 288	14 598	14 956	16 397
Free services										
Cost of Free Basic Services provided	13 252	15 517	15 461	24 206	24 206	24 206	24 206	27 827	33 955	37 394
Revenue cost of free services provided	13 252	15 517	15 461	30 370	30 370	30 370	30 370	31 421	37 909	41 743
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	2	3	2	2	2	2	2	1	1	1
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Mpumalanga: Victor Khanye(MP311) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2011 (Publisher

Standard Classification Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands	1									
Revenue - Standard										
<i>Governance and Administration</i>		-	-	-	55 974	55 974	55 974	70 852	75 835	82 232
Executive & Council										
Budget & Treasury Office					28 516	28 516	28 516	70 852	75 835	82 232
Corporate Services					27 458	27 458	27 458			
<i>Community and Public Safety</i>		-	-	-	2 834	2 834	2 834	551	-	-
Community & Social Services					1 386	1 386	1 386			
Sport And Recreation					4	4	4			
Public Safety					1 444	1 444	1 444	542		
Housing										
Health								10		
<i>Economic and Environmental Services</i>		-	-	-	3 631	3 631	3 631	-	-	-
Planning and Development					20	20	20			
Road Transport					3 611	3 611	3 611			
Environmental Protection										
<i>Trading Services</i>		-	-	-	124 880	124 880	124 880	148 323	166 756	184 091
Electricity					58 837	58 837	58 837	70 070	81 862	93 146
Water					32 798	32 798	32 798	50 657	55 539	59 837
Waste Water Management					15 901	15 901	15 901	14 988	16 111	17 037
Waste Management					17 345	17 345	17 345	12 607	13 244	14 071
<i>Other</i>	4									
Total Revenue - Standard	2	-	-	-	187 320	187 320	187 320	219 726	242 591	266 323
Expenditure - Standard										
<i>Governance and Administration</i>		-	-	-	26 591	26 591	26 591	54 446	57 563	62 545
Executive & Council					11 768	11 768	11 768	17 799	18 518	20 124
Budget & Treasury Office					3 256	3 256	3 256	23 900	25 726	27 958
Corporate Services					11 567	11 567	11 567	12 747	13 319	14 462
<i>Community and Public Safety</i>		-	-	-	21 973	21 973	21 973	27 268	28 851	31 497
Community & Social Services					7 300	7 300	7 300	9 886	9 994	10 808
Sport And Recreation					4 342	4 342	4 342	4 468	4 909	5 390
Public Safety					9 253	9 253	9 253	10 964	11 398	12 510
Housing								499	479	528
Health					1 078	1 078	1 078	1 451	2 072	2 261
<i>Economic and Environmental Services</i>		-	-	-	15 863	15 863	15 863	19 357	20 389	22 068
Planning and Development					741	741	741			
Road Transport					15 122	15 122	15 122	19 357	20 389	22 068
Environmental Protection										
<i>Trading Services</i>		-	-	-	123 315	123 315	123 315	146 713	163 699	180 562
Electricity					58 237	58 237	58 237	69 394	80 622	91 177
Water					31 721	31 721	31 721	39 715	43 060	45 867
Waste Water Management					15 885	15 885	15 885	18 186	19 771	21 313
Waste Management					17 472	17 472	17 472	19 418	20 246	22 204
<i>Other</i>	4				764	764	764			
Total Expenditure - Standard	3	-	-	-	188 506	188 506	188 506	247 785	270 502	296 671
Surplus/(Deficit) for the year		-	-	-	(1 186)	(1 186)	(1 186)	(28 058)	(27 911)	(30 348)

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Mpumalanga: Victor Khanye(MP311) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Municipality of Victor Khar'ye (M311) - Table A4 Budgeted Financial Performance (Revenue and expenditure) for 4th Quarter ended 30 June 2011 (Published figures as at 2011/10/20)											
Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Revenue By Source											
Property rates	2	-	-	-	27 718	27 718	27 718	26 613	31 823	35 102	40 544
Property rates - penalties and collection charges		-	-	-	(300)	(300)	(300)	-	-	-	-
Service charges - electricity revenue	2	-	-	-	51 414	51 414	51 414	60 758	70 070	81 862	93 146
Service charges - water revenue	2	-	-	-	22 605	22 605	22 605	27 593	50 657	55 539	59 837
Service charges - sanitation revenue	2	-	-	-	7 657	7 657	7 657	6 009	14 988	16 111	17 037
Service charges - refuse revenue	2	-	-	-	6 473	6 473	6 473	6 063	12 327	13 244	14 071
Service charges - other		-	-	-	580	580	580	454	-	-	-
Rental of facilities and equipment		-	-	-	21	21	21	448	-	-	-
Interest earned - external investments		-	-	-	839	839	839	1 120	-	-	-
Interest earned - outstanding debtors		-	-	-	21 599	21 599	21 599	17 714	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	224	224	224	631	-	-	-
Licences and permits		-	-	-	1 178	1 178	1 178	1 269	-	-	-
Agency services		-	-	-	20	20	20	3 497	-	-	-
Transfers recognised - operational		-	-	-	41 266	41 266	41 266	67 330	-	-	-
Other own revenue	2	-	-	-	4 826	4 826	4 826	19 609	38 964	40 733	41 688
Gains on disposal of PPE		-	-	-	-	-	-	1 735	-	-	-
Total Revenue (excl. capital transfers and contributions)		-	-	-	186 120	186 120	186 120	240 842	218 830	242 591	266 323
Expenditure By Type											
Employee related costs	2	-	-	-	34 377	34 377	34 377	35 737	62 720	68 670	75 313
Remuneration of councillors		-	-	-	5 270	5 270	5 270	4 180	5 929	6 404	6 916
Debt impairment	3	-	-	-	21 200	21 200	21 200	43 347	31 627	35 715	38 303
Depreciation and asset impairment	2	-	-	-	3 169	3 169	3 169	36 402	-	-	-
Finance charges		-	-	-	3 435	3 435	3 435	1 906	4 392	4 139	4 201
Bulk purchases	2	-	-	-	53 798	53 798	53 798	45 529	63 815	75 541	85 501
Other Materials	8	-	-	-	-	-	-	-	-	-	-
Contract services		-	-	-	5 609	5 609	5 609	4 925	-	-	-
Transfers and grants		-	-	-	208	208	208	3 493	-	-	-
Other expenditure	4,5	-	-	-	61 440	61 440	61 440	62 160	79 302	80 032	86 438
Loss on disposal of PPE		-	-	-	-	-	-	2 231	-	-	-
Total Expenditure		-	-	-	188 506	188 506	188 506	239 911	247 785	270 502	296 671
Surplus/(Deficit)											
Transfers recognised - capital	6	-	-	-	1 200	1 200	1 200	0	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	896	-	-
Surplus/(Deficit) after capital transfers and contributions		-	-	-	(1 186)	(1 186)	(1 186)	932	(28 058)	(27 911)	(30 348)
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	-	-	(1 186)	(1 186)	(1 186)	932	(28 058)	(27 911)	(30 348)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	-	-	(1 186)	(1 186)	(1 186)	932	(28 058)	(27 911)	(30 348)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	-	-	(1 186)	(1 186)	(1 186)	932	(28 058)	(27 911)	(30 348)

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Mpumalanga: Victor Khanye(MP311) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description R thousands	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Capital Expenditure - Standard											
<i>Governance and Administration</i>		-	-	-	206	206	206	-	-	-	-
Executive & Council					56	56	56				
Budget & Treasury Office					150	150	150				
Corporate Services											
<i>Community and Public Safety</i>		-	-	-	360	360	360	-	-	-	-
Community & Social Services					80	80	80				
Sport And Recreation					130	130	130				
Public Safety					150	150	150				
Housing											
Health											
<i>Economic and Environmental Services</i>		-	-	-	12 000	12 000	12 000	-	-	-	-
Planning and Development											
Road Transport					12 000	12 000	12 000				
Environmental Protection											
<i>Trading Services</i>		-	-	-	25 637	25 637	25 637	17 904	-	-	-
Electricity					3 300	3 300	3 300	3 344			
Water					1 000	1 000	1 000				
Waste Water Management					21 337	21 337	21 337	14 560			
Waste Management											
<i>Other</i>											
Total Capital Expenditure - Standard	3	-	-	-	38 203	38 203	38 203	17 904	-	-	-
Funded by:											
National Government					37 462	37 462	37 462	14 689			
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	-	37 462	37 462	37 462	14 689	-	-	-
Public contributions and donations	5				741	741	741	500			
Borrowing	6										
Internally generated funds											
Total Capital Funding	7	-	-	-	38 203	38 203	38 203	15 189	-	-	-

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Mpumalanga: Victor Khanye(MP311) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Impunharanga, Victor Khanye (nr 3117) - Table A0 Budgeted Financial Position for 4th Quarter ended 30 June 2011 (Published figures as at 2011/06/20)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands											
ASSETS											
Current assets											
Cash									12 500	12 500	12 500
Call investment deposits	1										
Consumer debtors	1								33 626	38 522	35 626
Other debtors									1 525	1 538	1 574
Current portion of long-term receivables											
Inventory	2								1 350	1 350	1 350
Total current assets		-	-	-	-	-	-	-	49 001	53 909	51 050
Non current assets											
Long-term receivables											
Investments											
Investment property									15 328	15 328	15 328
Investment in Associate											
Property, plant and equipment	3								611 412	608 563	613 524
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		-	-	-	-	-	-	-	626 741	623 892	628 853
TOTAL ASSETS		-	-	-	-	-	-	-	675 741	677 801	679 903
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4								3 306	3 225	3 145
Consumer deposits									1 375	1 375	1 375
Trade and other payables	4								22 078	22 078	22 078
Provisions									791	791	791
Total current liabilities		-	-	-	-	-	-	-	27 550	27 469	27 389
Non current liabilities											
Borrowing									5 828	5 828	5 828
Provisions									28 099	30 099	32 099
Total non current liabilities		-	-	-	-	-	-	-	33 927	35 927	37 927
TOTAL LIABILITIES		-	-	-	-	-	-	-	61 477	63 397	65 316
NET ASSETS	5	-	-	-	-	-	-	-	614 264	614 405	614 587
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)									614 264	614 405	614 587
Reserves	4										
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	-	-	-	-	614 264	614 405	614 587

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Mpumalanga: Victor Khanye(MP311) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

mpunialanga, Victor Kharneye (Wf 317) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2011 (Published figures as at 2011/10/20)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		37 567		133 408	213 883	213 883	213 883	178 100	198 384	222 033	245 643
Government - operating	1	12 144		45 073	64 836	64 836	64 836	28 051			
Government - capital	1										
Interest									20 446	20 558	20 680
Dividends											
Payments											
Suppliers and employees		(22 422)		(11 372)	(135 493)	(135 493)	(135 493)	(88 019)	(213 447)	(238 248)	(261 872)
Finance charges				(156 234)	(51 665)	(51 665)	(51 665)	(128 636)	(4 179)	(4 059)	(4 120)
Transfers and grants	1	413		3 136				1 535	(57)	(63)	(68)
NET CASH FROM/(USED) OPERATING ACTIVITIES		27 702	-	14 012	91 561	91 561	91 561	(8 969)	1 147	221	263
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors											
Decrease in other non-current receivables											
Decrease (increase) in non-current investments					762	762	762				
Payments											
Capital assets									(896)		
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	762	762	762	-	(896)	-	-
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing				(946)					(213)	(81)	(81)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	(946)	-	-	-	-	(213)	(81)	(81)
NET INCREASE/(DECREASE) IN CASH HELD		27 702	-	13 066	92 323	92 323	92 323	(8 969)	38	140	182
Cash/cash equivalents at the year begin:	2			11 131				24 196		38	179
Cash/cash equivalents at the year end:	2	27 702		24 197	92 323	92 323	92 323	15 227	38	179	361

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Mpumalanga: Victor Khanye(MP311) - Table A9 Asset Management for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Municipality of Victoria Krianye (WFS11) - Table A9 Asset Management for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/02/28)										
Description	Ref	2007/08	2008/09	2009/10	urrent year 2010/11			2011/12 Medium Term Revenue & Expenditure		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	-	-	-	28 803	28 803	28 803	-	-	-
Infrastructure - Road Transport					9 000	9 000	9 000			
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation					19 062	19 062	19 062			
Infrastructure - Other					300	300	300			
Infrastructure		-	-	-	28 362	28 362	28 362	-	-	-
Community					80	80	80			
Heritage assets										
Investment properties										
Other assets					361	361	361			
Agricultural assets										
Biological assets										
Intangibles										
<u>Total Renewal of Existing Assets</u>	2	-	-	-	9 400	9 400	9 400	-	-	-
Infrastructure - Road Transport					3 000	3 000	3 000			
Infrastructure - Electricity					3 300	3 300	3 300			
Infrastructure - Water					1 000	1 000	1 000			
Infrastructure - Sanitation					2 100	2 100	2 100			
Infrastructure - Other										
Infrastructure		-	-	-	9 400	9 400	9 400	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets										
Agricultural assets										
Biological assets										
Intangibles										
<u>Total Capital Expenditure</u>	4	-	-	-						
Infrastructure - Road Transport		-	-	-	12 000	12 000	12 000	-	-	-
Infrastructure - Electricity		-	-	-	3 300	3 300	3 300	-	-	-
Infrastructure - Water		-	-	-	1 000	1 000	1 000	-	-	-
Infrastructure - Sanitation		-	-	-	21 162	21 162	21 162	-	-	-
Infrastructure - Other		-	-	-	300	300	300	-	-	-
Infrastructure		-	-	-	37 762	37 762	37 762	-	-	-
Community		-	-	-	80	80	80	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	361	361	361	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		-	-	-	38 203	38 203	38 203	-	-	-
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road Transport	5				12 000	12 000	12 000	246 360	233 362	228 377
Infrastructure - Electricity					3 300	3 300	3 300	65 529	62 873	63 037
Infrastructure - Water					1 000	1 000	1 000	103 707	103 704	102 575
Infrastructure - Sanitation					21 162	21 162	21 162	100 261	122 169	141 234
Infrastructure - Other					300	300	300			
Infrastructure		-	-	-	37 762	37 762	37 762	515 858	522 108	535 224
Community					80	80	80	62 957	63 372	63 290
Heritage assets										
Investment properties										
Other assets	6				361	361	361	33 047	31 005	24 967
Agricultural assets										
Biological assets										
Intangibles										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		-	-	-	38 203	38 203	38 203	611 862	616 485	623 480
EXPENDITURE OTHER ITEMS										
<u>Depreciation and asset impairment</u>					3 169	3 169	3 169			
<u>Repairs and Maintenance by Asset Class</u>	3	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6,7									
TOTAL EXPENDITURE OTHER ITEMS		-	-	-	3 169	3 169	3 169	-	-	-
% of capital exp on renewal of assets		0.0%	0.0%	0.0%	32.6%	32.6%	32.6%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	296.6%	296.6%	296.6%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	25.0%	25.0%	25.0%	0.0%	0.0%	0.0%
Repairs and Maintenance by Expenditure Items										
Employee related costs										
Other materials		6 523	9 166	12 530	11 619	12 288	12 288	14 598	14 956	16 397
Contracted Services										
Other expenditure										
Total Repairs and Maintenance Expenditure		6 523	9 166	12 530	11 619	12 288	12 288	14 598	14 956	16 397

References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to 'Budgeted Financial Position' (written down value)
- Donated/contributed and assets funded by finance leases to be allocated to the respective category
- Including repairs and maintenance to agricultural, biological and intangible assets

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
Household service targets	1									
Water:										
Piped water inside dwelling		11	11	12	13	13	13	14	17	17
Piped water inside yard (but not in dwelling)		1	1	0	0	0	0	0	0	0
Using public tap (at least min.service level)	2	1	1	0	0	0	0			
Other water supply (at least min.service level)	4	1	1	1	1	1	1	1	1	1
<i>Minimum Service Level and Above sub-total</i>		13	13	13	14	14	14	15	18	18
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	13	13	13	14	14	14	15	18	18
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		8	8	9	10	10	10	11	14	14
Flush toilet (with septic tank)		3	3	3	3	3	3	3	3	3
Chemical toilet			0	0	0	0	0	0	0	0
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		11	11	12	12	12	12	14	17	17
Bucket toilet		1	2	1	1	1	1	0		
Other toilet provisions (< min.service level)		1	1	1	1	1	1	1	1	1
No toilet provisions		0								
<i>Below Minimum Service Level sub-total</i>		2	3	2	2	2	2	1	1	1
Total number of households	5	13	13	13	14	14	14	15	18	18
Energy:										
Electricity (at least min.service level)		2	2	2	1	1	1	1	1	1
Electricity - prepaid (min.service level)		12	12	12	13	13	13	14	17	17
<i>Minimum Service Level and Above sub-total</i>		13	13	13	14	14	14	15	18	18
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	13	13	13	14	14	14	15	18	18
Refuse:										
Removed at least once a week		13	13	13	14	14	14	15	18	18
<i>Minimum Service Level and Above sub-total</i>		13	13	13	14	14	14	15	18	18
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	13	13	13	14	14	14	15	18	18
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		13	13	13	14	14	14	15	18	18
Sanitation (free minimum level service)		2	2	2	2	2	2	3	3	3
Electricity/other energy (50kwh per household per month)		13	13	13	14	14	14	15	18	18
Refuse (removed at least once a week)		13	13	13	14	14	14	15	18	18
Cost of Free Basic Services provided	8									
Water (6 kilolitres per household per month)		8 638	5 810	5 326	6 361	6 361	6 361	7 316	9 576	10 336
Sanitation (free sanitation service)		1 633	3 024	3 003	5 598	5 598	5 598	6 657	7 256	7 909
Electricity/other energy (50kwh per household per month)		741	3 248	3 532	5 985	5 985	5 985	7 197	9 935	11 384
Refuse (removed once a week)		2 240	3 434	3 599	6 262	6 262	6 262	6 657	7 189	7 764
Total cost of FBS provided (minimum social package)		13 252	15 517	15 461	24 206	24 206	24 206	27 827	33 955	37 394
Highest level of free service provided										
Property rates (value threshold)		20 000	20 000	20 000	20 000	20 000	20 000	20 000	20 000	20 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)		45	55	63	70	70	70	95	105	115
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		50	50	50	50	50	50	50	50	50
Revenue cost of free services provided	9									
Property rates (R15 000 threshold rebate)					1 221	1 221	1 221	1 889	2 078	2 286
Property rates (other exemptions, reductions and rebates)					4 943	4 943	4 943	1 705	1 875	2 063
Water		8 638	5 810	5 326	6 361	6 361	6 361	7 316	9 576	10 336
Sanitation		1 633	3 024	3 003	5 598	5 598	5 598	6 657	7 256	7 909
Electricity/other energy		741	3 248	3 532	5 985	5 985	5 985	7 197	9 935	11 384
Refuse		2 240	3 434	3 599	6 262	6 262	6 262	6 657	7 189	7 764
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6	13 252	15 517	15 461	30 370	30 370	30 370	31 421	37 909	41 743

References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

Mpumalanga: Victor Khanye(MP311) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands												
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	27 702	–	24 197	92 323	92 323	92 323	15 227	38	179	361
Cash + investments at the yr end less applications - R'000	18(1)b	2	(7 495)	(4 927)	(14 326)	(10 000)	(10 000)	(10 000)	(10 000)	18 212	26 518	24 473
Cash year end/monthly employee/supplier payments	18(1)b	3	–	–	–	8.5	8.5	8.5	1.3	0.0	0.0	0.0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	–	–	–	(1 186)	(1 186)	(1 186)	932	(28 058)	(27 911)	(30 348)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	7.7%	60.8%	6.6%	4.4%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	0.0%	0.0%	174.7%	174.7%	174.7%	116%	78.1%	89.7%	91.2%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	18.2%	18.2%	18.2%	33.9%	17.6%	17.7%	17.1%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	14.0%	(7.1%)
Long term receivables % change - incr(decr)	18(1)a	12	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	24.6%	24.6%	24.6%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Mpumalanga: Victor Khanye(MP311) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

[illegible]

Mpumalanga: Victor Khanye(MP311) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands	Section											
Change in consumer debtors (current and non-current)			-	-	-	-	-	-	-	35 151	4 909	(2 859)

Mpumalanga: Victor Khanye(MP311) - Table SA34a Capital Expenditure on New Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
Capital Expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	-	-	28 362	28 362	28 362	-	-	-
Infrastructure - Road Transport		-	-	-	9 000	9 000	9 000	-	-	-
<i>Roads, Pavements, Bridges and Storm Water</i>					9 000	9 000	9 000			
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
<i>Electricity Reticulation</i>										
<i>Street Lighting</i>										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
<i>Water Reservoirs and Reticulation</i>										
Infrastructure - Sanitation		-	-	-	19 062	19 062	19 062	-	-	-
<i>Sewerage Purification and Reticulation</i>					19 062	19 062	19 062			
Infrastructure - Other		-	-	-	300	300	300	-	-	-
<i>Waste Mangement</i>										
<i>Transportation</i>										
<i>Housing</i>										
<i>Gas</i>										
<i>Other</i>										
	2									
	3				300	300	300			
Community		-	-	-	80	80	80	-	-	-
Parks and Gardens										
Sportfields										
Community Halls										
Libraries					80	80	80			
Recreational Facilities										
Security and Policing										
Buses										
Clinics										
Museums and Art Galleries										
Other										
	1									
Heritage Assets		-	-	-	-	-	-	-	-	-
Heritage Assets										
Investment properties		-	-	-	-	-	-	-	-	-
Investment properties										
Other Assets		-	-	-	361	361	361	-	-	-
General Vehicles										
Specialised Vehicles		-	-	-	175	175	175	-	-	-
Plant and Equipment										
Office Equipment					130	130	130			
Abattoirs										
Markets										
Civic Land and Buildings										
Other Land and Buildings										
Other					56	56	56			
	10									
Agricultural Assets		-	-	-	-	-	-	-	-	-
Agricultural Assets										
Biological Assets		-	-	-	-	-	-	-	-	-
Biological Assets										
Intangibles		-	-	-	-	-	-	-	-	-
Intangibles										
Total Capital Expenditure on new assets	1	-	-	-	28 803	28 803	28 803	-	-	-
Specialised Vehicles		-	-	-	175	175	175	-	-	-
Refuse					175	175	175			
Fire										
Conservancy										
Ambulances										

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Mpumalanga: Victor Khanye(MP311) - Table SA34b Capital Expenditure on Renewal of Existing Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 20

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
Capital Expenditure on Renewal of Existing Assets by Asset Class/Sub-class										
Infrastructure	2 <									

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Mpumalanga: Victor Khanye(MP311) - Table SA34c Repairs and Maintenance Expenditure by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
Repairs and Maintenance Expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport		-	-	-	-	-	-	-	-	-
Roads, Pavements, Bridges and Storm Water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Electricity Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Water Reservoirs and Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Sewerage Purification and Reticulation										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation	2									
Housing										
Gas										
Other	3									
Community		-	-	-	-	-	-	-	-	-
Parks and Gardens										
Sportfields										
Community Halls										
Libraries										
Recreational Facilities										
Security and Policing										
Buses										
Clinics										
Museums and Art Galleries										
Other	7									
Heritage Assets		-	-	-	-	-	-	-	-	-
Heritage Assets										
Investment properties		-	-	-	-	-	-	-	-	-
Investment properties										
Other Assets		-	-	-	-	-	-	-	-	-
General Vehicles										
Specialised Vehicles		-	-	-	-	-	-	-	-	-
Plant and Equipment										
Office Equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Land and Buildings										
Other										
Agricultural Assets		-	-	-	-	-	-	-	-	-
Agricultural Assets										
Biological Assets		-	-	-	-	-	-	-	-	-
Biological Assets										
Intangibles		-	-	-	-	-	-	-	-	-
Intangibles										
Total Repairs and Maintenance Expenditure	1	-	-	-	-	-	-	-	-	-
Specialised Vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI Infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'